AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

defining a first area and a second area of the magnetic layer;

treating the first area of the magnetic layer with an ion ~~bean~~ beam to form a first ~~area~~ easy axis having a first direction while masking the second area; and

treating the second area of the magnetic layer with an ion beam in a magnetic field to form a second easy axis having a second direction while masking the first area.

2. (Currently Amended) The method of manufacturing a magnetic film of claim 1 wherein the magnetic layer comprises ~~an~~ at least one rare earth material selected ~~at least one~~ from the group consisting of Pt, Pd, Au, and Tb.

3. (Original) The method of manufacturing a magnetic film of claim 1 wherein the angle difference between the direction of the first easy axis and that of the second easy axis is from 60° to 90°.

4. (Currently Amended) The method of manufacturing a magnetic film of claim 1 wherein the magnetic layer comprises ~~a~~ at least one transition metal selected ~~at least one~~ from the group consisting of Co, Ni, and Fe.

5. (Currently Amended) The method of manufacturing a magnetic film of claim 1 wherein the beam comprises ~~an~~ at least one inert gas selected ~~at least one~~ from the group consisting of He, Ne, Ar, Xe, and Kr.

6. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

applying an ion beam into a selected area of the magnetic layer to form a first easy axis having a first direction while masking another selected area, and

applying a magnetic field to the magnetic film and applying an ion beam into the another selected area of the magnetic layer to form a second easy axis having a second direction while masking the selected area.

7. (Cancelled)

8. (Currently Amended) The method of manufacturing a magnetic film of claim 6 wherein the magnetic layer comprises ~~a~~ at least one transition metal selected ~~at least one~~ from the group consisting of Co, Ni, and Fe.

9. (Currently Amended) The method of manufacturing a magnetic film of claim 6 wherein the beam comprises ~~an~~ at least one inert gas selected ~~at least one~~ from the group consisting of He, Ne, Ar, Xe, and Kr.

10. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

treating the magnetic layer with an ion beam in a first area to form a first easy axis having a first direction while masking a second area; and

applying a magnetic field to the magnetic film and treating the magnetic layer with an ion beam in the second area to form a second easy axis having a second direction while masking the first area.

11. .(Currently Amended) The method of manufacturing a magnetic film of claim 10 wherein the magnetic layer comprises ~~a~~ at least one transition metal selected ~~at least one~~ from the group consisting of Co, Ni, and Fe.

12. -13. (Cancelled)

14. (Currently Amended) A method of manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

covering the magnetic layer with a first mask opening a first area while covering a second area;

treating the first area with an ion beam to form ~~an~~ a first easy axis;

rotating the magnetic layer in some degree;

covering the magnetic layer with a second mask opening ~~a~~ the second area while covering the first area; and

treating the second area with an ion beam to form ~~an~~ a second easy axis.

15. (Currently Amended) A method manufacturing a magnetic film comprising the steps of:

forming a magnetic layer on a substrate;

covering the magnetic layer with a first mask opening a first area while covering a second area;

treating the first area with an ion beam in a magnetic field to form ~~an~~ a first easy axis;

rotating the magnetic layer in some degree;

covering the magnetic layer with a second mask opening ~~a~~ the second area while covering the first area; and

treating the second area with an ion beam in a magnetic field to form a second easy axis.